1	JAMIE LYNN GALLIAN, DEBTOR	· .	
2	16222 Monterey Lane, Unit 376		-
3	Huntington Beach, CA 92649 (714)321-3449		
4	jamiegallian@gmail.com IN PRO PER		
	INFROFER		
5			
6			-
7	*		
8	UNITED STATES B.	ANKRUPTCY COURT	
9	CENTRAL DISTRI	CT OF CALIFORNIA	
10	SANTA AN	IA DIVISION	
11	In re	Case No. 8:21-bk-11710-ES	
12	JAMIE LYNN GALLIAN,	Chapter 7	
13	±.	2019 <b>DEBTOR'S NOTICE OF 2818 IRS</b> 1040	
14	Debtor.	UNDERPAYMENT, PAID IN FULL	
15		Date: 9/13/22	
16		Time: 11:00am	
17	TO ALL CREE	Department 5C DITORS AND INTERESTED PARTIES:	
18	PLEASE TAKE NOTICE THAT JAM		
19			
	the bankruptcy estate (the "Estate") of Jamie Lyn	350.00	
20	of 2018 IRS PAID IN FULL in the amount of &	3900(1). Accrued interest was paid from	
21	7/9/21 to date.		
22	DEBTOR was misinformed by the Chapt	ter 7 Trustee regarding 1862 IRS.	
23	Debtor was told there were no outstanding or un	paid IRS monies owned in contradiction 2019 1040- corrected IRS underpayment	
24		2019 1040- corrected IRS underpayment The 2018 monies owing have been paid	. 1
25	I including additional monies for accrued interest	Debtor schedule US Bank \$9,145.00, as Debt discharged. Midland Funding, paid in full.	to be
26	and the second of the second o	ove statement is true and correct y and Trustee Jeffrey Golden to explain error and	
27	requested a call back. No call back has been requested a call back.	reived by-debtor	
28	XXXXXXXX 9/2/2022	Jamie Lynn Gallian  JAMIE LYNN GALLIAN	
		1 JAMIE LYNN GALLIAN	

## Jamie Gallian <jamiegallian@gmail.com>

Thu, Sep 1, 12:06 PM (1 day ago)

----- Forwarded message -----

From: Jamie Gallian < jamiegallian@gmail.com>

To: <<u>ANGELA.R.SMITH@irs.gov</u>>, Jeff Golden <<u>jgolden@wgllp.com</u>>, Eric Israel <<u>EPI@danninggill.com</u>>

Correction

Sincerely,

Jamie Gallian 714-321-3449 jamiegallian@gmail.com

Dear Ms. Smith,

Please find attached to this email, the confirmation number 222-2644-4208-7431, of the transaction as payment in full and accrued interest formy1040 tax Return 2019 underpayment. See Letter Attached IRS\_Correspondence Below.

Please kindly credit my tax account when you have verified receipt of the payment.

I apologize for this unfortunate delay and confusion in my 1040 returns and the IRS receiving late 1099s.

More importantly, on July 9, 2021, I filed a Chapter 7 Bankruptcy Petition 8:21-bk-11710-ES, as listed on the IRS Creditors Claim filed August 11, 2022.

The IRS Creditor Claim lists a 2018 Tax Assessment Date of July 19, 2021, ten days after filing Debtors Chapter 7 Petition on July 9, 2021.

The second issue concerns underpayment of the 2018 1040 reflected on IRS Notice CP2000, dated November 23, 2020, Control Number 50039-2534 apparently due because of 2018 Cancellation of Debt, US Bank and Midland Funding in the amount of \$12,167.00.

Debtor filed Chapter 7 on July 9, 2021.

The IRS Tax Assessment date is July 19, 2021, 10 days after the Petition date. Therefore, debtor was insolvent and not responsible for this debt.

Please kindly Amend the IRS Creditors Claim filed 8/11/2022.

The [Cancellation of Debt] for US BANK in the amount of \$9145.00 was listed/schedued on my Chapter 7 FIRST Amendment DOC 16 & 17, filed September 22, 2021 and Final Schedule Amendment DOC 72, 73, 74, 75. March 11, 2022.

Thank you in advance for your prompt reply.

Sincerely,

Jamie Gallian 714-321-3449 jamiegallian@gmail.com

Fill in this information to identify the case:						
Debtor 1	JAMIE LYNN GALLIAN					
Debtor 2 (Spouse, if filing)						
United States	Bankruptcy Court for the: CENTRAL District of CALIFORNIA					
Case number	8:21-BK-11710-ES					

## Official Form 410

## **Proof of Claim**

04/22

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

١.	Who is the current creditor?	Department of Treasure Name of the current creditor	tor (the person or e	entity to be paid for this cl	file National	-		
	Has this claim been acquired from someone else?	₩No						
3.	Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent?  Internal Revenue Service Name P.O. Box 7346			Where should payments to the creditor be sent? (if different)  Internal Revenue Service  Name  P.O. Box 7317  Number Street			be sent? (if
	Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)							
		Number Street						
		Philadelphia	PA	19101-7346	Philadelphia	PA		19101-7317
		City	State	ZIP Code	City	Sta	te	ZIP Code
		Contact phone 1-800-9	973-0424		Contact phone	1-800-973-0424		
		Contact email			Contact email _			-
		Creditor Number: 4086	1539	_ 9				
		Uniform claim identifier fo	r electronic payme	nts in chapter 13 (if you u	ise one):			
	Does this claim amend one already filed?	No Yes. Claim number	r on court claims	s registry (if known)		Filed on	MM / DD	/ YYYY
		Tall 10					WIN / DD	
	Do you know if anyone else has filed a proof of claim for this claim?	X No Yes. Who made th	e earlier filing?					

# Case 8:21-bk-11710-SC Doc 217 Filed 09/02/22 Entered 09/06/22 12:08:43 Desc Main Document Page 5 of 14

G	Part 2: Give Information	on About the Claim as of the Date the Case Was Filed
6.	Do you have any number you use to identify the debtor?	No  Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: See Attachment
7.	How much is the claim?	\$
8.	What is the basis of the claim?	Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.  Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).  Limit disclosing information that is entitled to privacy, such as health care information.  Taxes
9.	Is all or part of the claim secured?	Yes. The claim is secured by a lien on property.  Nature of property:  Real estate. If the claim is secured by the debtor's principal residence, file a Mortgage Proof of Claim  Attachment (Official Form 410-A) with this Proof of Claim.  Motor vehicle Other. Describe:  Basis for perfection:  Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
		Value of property:  Amount of the claim that is secured:  Amount of the claim that is unsecured:  (The sum of the secured and unsecured amounts should match the amount in line 7.)  Amount necessary to cure any default as of the date of the petition:  Annual Interest Rate (when case was filed)%
10	. Is this claim based on a	Fixed Variable
10	lease?	Yes. Amount necessary to cure any default as of the date of the petition. \$
11	. Is this claim subject to a right of setoff?	No  ■ Yes. Identify the property: See Attachment

## Case 8:21-bk-11710-SC Doc 217 Filed 09/02/22 Entered 09/06/22 12:08:43 Desc Main Document Page 6 of 14

12. Is all or part of the claim entitled to priority under	No					
11 U.S.C. § 507(a)?	¥ Yes. Check	one:		Amount entitled to priority		
A claim may be partly priority and partly		c support obligations (including alimony and child support $0.5 \times 507(a)(1)(A)$ or $0.5 \times 507(a)(1)(A)$ .	pport) under	\$		
nonpriority. For example, in some categories, the law limits the amount entitled to priority.		,350* of deposits toward purchase, lease, or rental of , family, or household use. 11 U.S.C. § 507(a)(7).	of property or se	rvices for \$		
	bankrup	salaries, or commissions (up to \$15,150*) earned wit cy petition is filed or the debtor's business ends, whi . § 507(a)(4).				
	* Taxes or	penalties owed to governmental units. 11 U.S.C. §	507(a)(8).	\$3,417.25		
	Contribu	tions to an employee benefit plan. 11 U.S.C. § 507(a	a)(5).	\$		
	Other. S	pecify subsection of 11 U.S.C. § 507(a)() that app	lies.	\$		
	* Amounts a	e subject to adjustment on 4/01/25 and every 3 years after	that for cases beg	un on or after the date of adjustment.		
Part 3: Sign Below						
The person completing	Check the approp	priate box:				
this proof of claim must	I am the cree	lita				
sign and date it. FRBP 9011(b).						
If you file this claim		ditor's attorney or authorized agent.	atov Pulo 2004			
electronically, FRBP	I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.  I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.					
5005(a)(2) authorizes courts to establish local rules	I alli a guara	intor, surety, endorser, or other codebtor. Bankrupte	y Nule 3003.			
specifying what a signature	1	and a standard advantage on this Depot of Claims and	!	de deservant the et colonia and a detiral the		
is.		an authorized signature on this Proof of Claim serve im, the creditor gave the debtor credit for any payme				
A person who files a						
fraudulent claim could be fined up to \$500,000,	I have examined and correct.	nat the information is true				
imprisoned for up to 5 years, or both.						
18 U.S.C. §§ 152, 157, and 3571.	I declare under p	enalty of perjury that the foregoing is true and correc	t.			
35/1.	Executed on date					
		MM / DD / YYYY				
	/s/ ANGELA S	MITH				
	Signature		i di Vi			
	Print the name of	of the person who is completing and signing this	claim:			
	Name	ANGELA	5	SMITH		
		First name Middle name	L	ast name		
	Title	Bankruptcy Specialist				
	Company	Internal Revenue Service				
	o: 60°	Identify the corporate servicer as the company if the author	orized agent is a se	ervicer.		
	Address	Insolvency Group 7 300 North Los Angeles St, Ma	/S 5022			
		Number Street				
		Los Angeles	CA	90012		
		City	State Z	P Code		
	Contact phone	213-372-4381	Email _3	angela.r.smith@irs.gov		

## **Proof of Claim for** Internal Revenue Taxes



Department of the Treasury/Internal Revenue Service

In the Matter of: JAMIE LYNN GALLIAN AKA JAMIE L GALLIAN

16222 MONTEREY LN SP #376 **HUNTINGTON BEACH, CA 92649**  Form 410 Attachment

Case Number 8:21-BK-11710-ES

Type of Bankruptcy Case CHAPTER 7A

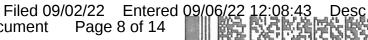
Date of Petition 07/09/2021

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured P	riority Claims	under sect	ion 507(a)(8) of the Bankrupto	cy Code	
Taxpayer ID Number	Kind of Tax	Tax Period	Date Tax Assessed	Tax Due	Interest to Petition Date
XXX-XX-3936	INCOME	12/31/2018	07/19/2021	\$3,113.00	\$304.25
				\$3,113.00	\$304.25
		Total Amou	nt of Unsecured Priori	ty Claims:	\$3 417 25

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Notice Tax year 2019 Notice date April 18, 2022 Social security number 550-49-3936

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Changes	to	your	2019	tax	return
---------	----	------	------	-----	--------

	Your tax computations	Shown on return	As corrected by IRS	Difference
	Taxable income, Form 1040, line 11b	-\$8,940	-\$8,548	\$392
2416	Tax, Form 1040, line 12b	\$0	\$0	\$0
	Tax on qualified plans	\$0	\$320	\$320
	Total tax, Form 1040, line 16	\$0	\$320	\$320
	Earned income credit, Form 1040, line 18a	\$258	\$285	\$27
003105	Tax you owe *1		***************************************	\$293

003105 Tax you owe \*1

Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 17	\$406	\$408	\$2
Total payments *2			\$2

- (\*1) Increases to credits result in a decrease to tax.
- (\*2) Increases to payments decrease the amount owed.

### Explanation of changes to your 2019 Form 1040

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

1	nter	est
D	occive	ad fro

ALLIANT CREDIT UNION

11545 W TOUHY AVENUE CHICAGO IL 606669808

Account Information 0027055601550493936 SSN 550-49-3936 Form 1099-INT

Shown on return Reported by others Difference \$0 \$19 \$19

#### Tax Withheld

1

Received from UNITED AIRLINES INC

233 S WACKER DR 14TH F CHICAGO IL 60606

Account Information SSN 550-49-3936 Form W-2

Shown on return Reported by others Difference \$406 \$408

#### Retirement distributions

We couldn't identify the retirement distribution reported on your return based solely on information your payers reported to us. We need to know if the reported income is a pension, annuity, IRA, lump sum distribution, or employee savings plan.

If it's an annuity and you're recovering your after-tax contributions using the Simplified Method or General Rule, send us a signed statement with the date of your first payment, the amount you receive monthly, and the total amount you contributed.

If it's an IRA or lump sum distribution which you rolled over, send us Form 5498, IRA Contribution Information or similar documentation.

If the income is an employee savings plan, send us a copy of the document showing the gross and non-taxable amount of the distribution you received.

\$2



Signed in as: JAMIE GALLIAN | Sign Out

Direct Pay

Have questions or need additional information?

Step 5 of 5

## Confirmation

Your payment has been submitted. An email confirming this transaction will be sent to the email address you provided. You may want to print or record the information on this screen for future reference.

Confirmation Number 222-2644-4208-7431

#### Submitted

09-01-2022 11:39 A.M. Pacific Time (UTC -8:00)

#### **Payment Amount**

\$350.00

#### **Payment Status**

Scheduled

#### **Payment Date**

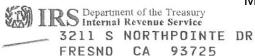
September 01, 2022

#### **Reason for Payment**

Balance Due

#### **Payment Type**

Income Tax - Form 1040



In reply refer to: 1083652484 Oct. 13, 2021 LTR 4314C A2 A 550-49-3936 201912 30 Input Op: 1083652484 00037670 BODC: NOBOD

JAMIE L GALLIAN 16222 MONTEREY LN SPC 376 HUNTINGTN BCH CA 92649-2258



071550

Taxpayer identification number: 550-49-3936 Tax periods: Dec. 31, 2019

Form: 1040

Dear Jamie L Gallian:

We received your reply on Sep. 03, 2021, to our notice about proposed changes to some of the items on your tax return.

We need additional time to complete our review of the information you provided on . If we can't complete our review within days, we'll contact you again with an update on when you can expect our response. You don't need to respond to this letter. We apologize for the inconvenience.

If you have questions, you can call Office of M Aguirre at 800-829-8310 between 7:00 AM and 8:00 PM PDT.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include a copy of this letter, and provide your telephone number and the hours we can reach you.

Keep a copy of this letter for your records.

Thank you for your cooperation.

Sincerely yours,

MARIA AGUIRRE OPERATIONS MANAGER, AUR

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Department of the Treasury Internal Revenue Service PO BOX 621505 ATLANTA GA 30362-1505 
 Notice
 CP2000

 Tax year
 2018

 Notice date
 November 23, 2020

 Social Security number
 550-49-3936

 AUR control number
 50039-2534

 To contact us
 Phone 1-800-829-8310

Fax 1-877-477-0967

Page 1 of 9





JAMIE L GALLIAN 16222 MONTEREY LN SPC 376 HUNTINGTN BCH CA 92649-2258

055646.289511.519257.17411 2 MB 0.439 1274

055646

We are proposing changes to your 2018 Form 1040 tax return. This is not a bill.

## Proposed amount due: \$3,361

We received information from third parties such as employers or financial institutions that doesn't match the information you reported on your tax return. This notice:

- Proposes a change to tax and/or payments and credits (such as federal income tax withheld, earned income credit, etc.) that you originally reported.
- Provides you with an opportunity to agree or disagree with the proposed changes.
   If our information is correct, you will owe \$3,361 (including interest), which you need to pay by December 23, 2020.

## Summary of proposed changes

Proposed amount due by December 23, 2020	\$3,361
Interest	\$248
Payments	\$0
Tax you owe	\$3,113

Reminder: This is not a bill. We haven't charged the proposed amount due.

What you need to do immediately

If you need more time to respond to this notice, contact us at 1-800-829-8310. Interest will continue to accrue during this period if the information in this notice is correct.

Review this notice, and compare our changes to the information on your 2018 tax return.

#### If you agree with the proposed changes

- Complete, sign, and date the Response form on Page 7 (we require both spouses' signatures if you filed married filing jointly), and mail it to us along with your payment of \$3,361 so we receive it by December 23, 2020.
- Do not file an amended return (Form 1040X) if you fully agree with our changes. We'll make the correction when we receive your signed response.

### If you don't agree with the proposed changes

- Complete the Response form on Page 7, and send it to us along with a signed statement explaining your disagreement and include any documentation that supports your claim so we receive it by December 23, 2020.
- If you have allowable costs or expenses related to the unreported income that will
  change our proposal, it may benefit you to include the applicable form or schedule
  with your response.

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CP2000 Notice 2018 Tax year Notice date November 23, 2020 Social Security number 550-49-3936



055646

Changes to your 2018 tax return Your income and deductions	Shown on return	As corrected by IRS	Difference
Cancellation of debt	\$0	\$12,167	\$12,167
Interest	\$0	\$20	\$20
Income net difference		***************************************	\$12,187
IRA/DEC contribution	\$1,940	\$0	-\$1,940
Deduction net difference *1			-\$1,940
Change to taxable income			\$14,127
Your tax computations	Shown on return	As corrected by IRS	Difference
Taxable income, Form 1040, line 10 Tax Form 1040, line 11	\$56,077	\$70,204	\$14,127
Tax, Form 1040, line 11	\$8,276	\$11,389	\$3,113
Tax on qualified plans	\$2,700	\$2,700	\$(
Total tax, Form 1040, line 15	\$10,976	\$14,089	\$3,113
Tax you owe			\$3,113
Payments	Shown on return	As corrected by IRS	Difference
Income tax withheld, Form 1040, line 16	\$8,956	\$8,956	\$(
Total payments	***************************************		\$(

(\*1) Decreases to deductions result in an increase to taxable Income.

Explanatio	n of	changes	to	your
2018 Form	104	10		

This section tells you specifically what income information the IRS received about you from others (including your employers, banks, mortgage holders, etc.). This information doesn't match the information you reported on your tax return.

Use the table to compare the data the IRS received from others to the information you reported on your tax return to understand where the difference(s) occurred. To assist you in reviewing your income amounts, the table may include both reported and unreported amounts.

Interest					
Received from	Address	Account Information	Shown on return	Reported by others	Difference
ALLIANT CREDIT UNION	11545 W TOUHY AVENUE	0027055601550493936	\$0	\$20	\$20
	CHICAGO IL 606669808	SSN 550-49-3936			
		Form 1099-INT			
Cancellation of Debt					
Received from	Address	Account Information	Shown on return	Reported by others	Difference
MIDLAND FUNDING LLC	3111 CAMINO DEL RIO	8567773976	\$0	\$1,725	\$1,725
	NORTH	SSN 550-49-3936			
	SAN DIEGO CA 92108	Form 1099-C			
		Date 12/9/18			
MIDLAND FUNDING LLC	3111 CAMINO DEL RIO	8567773042	\$0	\$1,297	\$1,297
	NORTH	SSN 550-49-3936			
	SAN DIEGO CA 92108	Form 1099-C			
		Date 12/9/18			
U S BANK NA	P O BOX 64799	53048GALLI0057386482	\$0	\$9,145	\$9,145
RETAIL BANKING EP-MN-WS5A	ST PAUL MN 551640799	SSN 550-49-3936		•	
		Form 1099-C			
		Date 12/31/18			

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CP2000

Notice

Tax year 2018 Notice date

November 23, 2020 Social Security number 550-49-3936

Page 4 of 9

Cancellation of Debt Total

\$0

\$12,167

\$12,167

Your Individual Retirement Account (IRA) contributions aren't verified

Your trustee didn't verify the amount you claimed on your tax return as contributions to your individual retirement account (IRA). Contributions you made after December 31st for the previous tax year aren't reported to the IRS until the end of that calendar year. Send us a copy of your Forms 5498, IRA Contribution Information, or similar documents to support your IRA deduction. If you or your spouse were covered by a pension plan, we may reduce or eliminate your IRA deduction if your modified adjusted gross income is more than the amount allowed for your filing status. For more information, see Publication 590-A, Contributions to Individual Retirement Arrangements (IRAs).

#### Cancellation of Debt - Form 1099-C

If a federal government agency, financial institution, credit union, or other lender cancels or forgives a debt you owe, you may receive a Form 1099-C. Cancellation of Debt. In most cases, you must include the canceled or forgiven amount in your income. There are several situations in which you don't have to include the canceled amount as income, but these exclusions aren't automatic. You must claim the benefit of any exclusion by filing Form 982, Reduction of Tax Attributes Due to Discharge of Indebtedness (and Section 1082 Basis Adjustment).

You can only exclude debt cancellation up to the insolvent amount. If you can exclude the canceled debt due to insolvency, provide a detail of your total assets and liabilities immediately before the discharge. You're insolvent to the extent your total liabilities exceeded your total assets. For more information and a worksheet to help calculate insolvency, see Publication 4681, Canceled Debts, Foreclosures, Repossessions and Abandonments (for Individuals). You must include any canceled debt that exceeds the amount of your insolvency as income on your tax return, unless another exclusion applies.

If you filed for bankruptcy, provide to us a copy of your bankruptcy paperwork to show you included the canceled debt in the bankruptcy. If you don't make payments you owe on a loan secured by property, the lender may foreclose on the loan or repossess the property, which is treated as a sale or exchange from which you may realize a gain or loss. If the lender foreclosed on your principal residence, you may realize ordinary income from cancellation of debt if the loan balance is more than the fair market value of the property. If the amount of principal you owed on your home mortgage was reduced as part of a loan modification, you may be able to exclude the amount of canceled debt from income.

For more information on these topics, see Publication 4681, Canceled Debts, Foreclosures, Repossessions, and Abandonments (for Individuals), or Publication 544, Sales and Other Dispositions of Assets.



#### PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is 5801 Skylab Road Huntington Beach, CA 92649

of 2019 IRS 1040

A true and correct copy of the foregoing document entitled (specify): DEBTORS NOTICE ALL INTERESTED PARTIES UNDERPAYMENTX20x18x1RSX PANX NX FMX NX SANOX NO. paid in full will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b)

in the manner stated below:

1. TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF): Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On 9/2/ XPIXXAUGUSKXX 2022 I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below: Service information continued on attached page. 2. SERVED BY UNITED STATES MAIL: On , I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by causing to be placed a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed. Service information continued on attached page. 3. SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL (state method for each person or entity served): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on , I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed. Service information continued on attached page. I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct, September 2, 2022 Robert McLelland ROBERT MCLELLAND 

Printed Name

Date